

ABSTRACT

The purpose of this research to examine the influence of financial and non-financial data on audit delay. Financial data in the form of capital ratio, asset quality, management, earning ability, liquidity (CAMEL), and company size. While non-financial data in the form of independent commissioners, board size commissioner, audit committee and age of the company.

The population in this research is a banking company which is listed in the Indonesia Stock Exchange. The sample has been done by purposive sampling method. Based on the criteria set, obtained of 29 banking companies which is listed in the Indonesia Stock Exchange during the year 2012-2016, so the number of samples in this research is 145 observations. This research uses multiple linier regression analysis technique with using SPSS (Statistical Product and Service Solutions) tool 24 version.

The results showed that (1) Capital negatively influenced audit delay, the higher the capital the shorter the audit delay. (2) Asset quality does not affect audit delay, the lower asset quality does not make audit delay shorter. (3) Management does not influenced the audit delay, the lower the management value does not make the audit delay shorter. (4) Earning ability does not influenced the audit delay, the higher earning ability level does not make the audit delay shorter. (5) Liquidity negatively influenced the audit delay, the higher the level of liquidity the shorter the audit delay. (6) Company size negatively influenced the audit delay, larger the size of the company makes the audit delay being shorter. (7) Independent commissioners have no influence on audit delay, the greater the independent commissioner does not shorten the audit delay. (8) The size of the board of commissioners negatively influenced the audit delay, the larger the board size the shorter the audit delay. (9) The audit committee has no influence on audit delay, greater the audit committee does not shorten the audit delay. (10) The age of the company does not influenced the audit delay, older a company does not shorten its audit delay.

Keywords: Financial data, CAMEL, non-financial data and audit delay.

ABSTRAK

Tujuan penelitian ini untuk menguji pengaruh data keuangan dan non keuangan terhadap *audit delay*. Data keuangan berupa rasio *capital*, *asset quality*, *management*, *earning ability*, *liquidity* (CAMEL), dan ukuran perusahaan. Sedangkan data non keuangan berupa komisaris independen, ukuran dewan komisaris, komite audit dan umur perusahaan.

Populasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia. Sampel dilakukan dengan metode *purposive sampling*. Berdasarkan kriteria yang ditetapkan, diperoleh sebanyak 29 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia selama tahun 2012-2016, sehingga jumlah sampel dalam penelitian ini yaitu 145 pengamatan. Penelitian ini menggunakan teknik analisis regresi linier berganda dengan alat bantu SPSS (*Statistical Product and Service Solutions*) versi 24.

Hasil penelitian menunjukkan bahwa (1) *Capital* berpengaruh negatif terhadap *audit delay*, semakin tinggi *capital* maka semakin pendek *audit delay*. (2) *Asset quality* tidak berpengaruh terhadap *audit delay*, semakin rendah nilai *asset quality* tidak membuat *audit delay* semakin pendek. (3) *Management* tidak berpengaruh terhadap *audit delay*, semakin rendah nilai *management* tidak membuat *audit delay* semakin pendek. (4) *Earning ability* tidak berpengaruh terhadap *audit delay*, semakin tinggi tingkat *earning ability* tidak membuat *audit delay* semakin pendek. (5) *Liquidity* berpengaruh negatif terhadap *audit delay*, semakin tinggi tingkat *liquidity* maka semakin pendek *audit delay*. (6) Ukuran Perusahaan berpengaruh negatif terhadap *audit delay*, semakin besar ukuran perusahaan membuat *audit delay* semakin pendek. (7) Komisaris independen tidak berpengaruh terhadap *audit delay*, semakin besar komisaris independen tidak memperpendek *audit delay*. (8) Ukuran dewan Komisaris berpengaruh negatif terhadap *audit delay*, semakin besar ukuran dewan komisaris maka semakin pendek *audit delay*. (9) Komite audit tidak berpengaruh terhadap *audit delay*, semakin besar jumlah komite audit tidak memperpendek *audit delay*. (10) Umur perusahaan tidak berpengaruh terhadap *audit delay*, semakin tua sebuah perusahaan tidak memperpendek *audit delay*nya.

Kata kunci: Data keuangan, CAMEL, data non keuangan, dan *audit delay*.